



Utah State Tax Commission  
**Mining Severance Tax  
Annual Return**

TC-685  
Rev. 5/02

Utah State Tax Commission, 210 N 1950 W, Salt Lake City, Utah 84134-2400  
Telephone (801) 297-4600

Taxpayer Name and Address	Report Period
	Due date
	Mining account number
Mine name and location	Metalliferous mineral mined

<b><u>BERYLLIUM</u></b>		Value
1. Beryllium metal or concentrates sold or stockpiled .....	Quantity	\$
2. Less exemption of \$50,000 (if metal reported is a by-product, enter 0) .....		\$
3. Adjusted gross value (line 1 less line 2) .....		\$
4. Taxable value (multiply line 3 by .20) .....		\$

<b><u>OTHER METALS OR CONCENTRATES</u></b>		Value
5. Metal or concentrates sold or stockpiled, except beryllium .....	Quantity	\$
6. Less exemption of \$50,000 (if metal reported is a by-product, enter 0) .....		\$
7. Adjusted gross value (line 5 less line 6) .....		\$
4. Taxable value (multiply line 7 by .30) .....		\$

<b><u>ORE</u></b>		Value
9. Ore of all metals sold or stockpiled .....	Quantity	\$
10. Less exemption of \$50,000 .....		\$
11. Adjusted gross value (line 9 less line 10) .....		\$
12. Taxable value (multiply line 11 by .80) .....		\$

<b><u>TOTAL</u></b>		Value
13. Total taxable value (add lines 4, 8, and 12) .....		\$
14. Mining severance tax (multiply line 13 by .026) .....		\$
15. Quarterly prepayments 1st) _____ 2nd) _____ 3rd) _____ 4th) _____		\$
16. Tax Due .....		\$

Penalties and interest will be computed as provided by law and billed by the Utah State Tax Commission for late filing and/or late payment.  
I have reviewed this report and certify the information to be accurate and complete.

Authorized signature	Date signed	Telephone number

# Instructions for Mining Severance Tax Annual Return

## **Name and Address**

Enter the name and address of the company submitting this report.

## **Utah Account Number**

Enter the Utah account number of the company submitting this report. This number is assigned by the Oil and Gas Section, Auditing Division, Utah State Tax Commission.

## **Report Period and Due Date**

Report period covers one calendar year. Report is due on or before June 1, following the report period.

## **Mine Name and Location**

Prepare a separate return for each mine. For the purpose of the mining severance tax, a contiguous claim or mine working is considered to be one mine. Also, enter the legal description of the mine.

## **Metals Sold or Stockpiled**

Enter quantity sold and value received for sale of metal without deductions of any kind on lines 1, 5 and 9. For value, enter the gross amount received from purchasers, including bonuses, premiums and subsidies, in connection with the sales of ores, concentrates and metals. If the metalliferous minerals are stockpiled for more than two years, shipped out of state without sale, or otherwise disposed of, gross value shall be calculated by multiplying the recoverable units of metals contained times the average monthly price as quoted in an established authority for market prices of metals for the period during which the tax is due.

## **Annual Exemption**

An annual exemption from the payment of the tax is allowed upon the first \$50,000 in gross value of the metal or metalliferous mineral for each mine.

## **Quarterly Prepayment**

Enter the amounts previously paid to the Utah State Tax Commission for each of the four quarters on lines 15a - d. Enter the sum of these lines on line 15.

## **Tax Due**

Tax due equals tax minus quarterly prepayments. Payment must accompany annual return.

For additional information, contact the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134, (801) 297-4600.